

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

IN RE: SEARS HOLDINGS CORPORATION, et al.
DEBTOR

CASE NO.: 18-23538 (RDD)

CHAPTER 11

RESPONSE TO DEBTOR'S TWENTY-SECOND OMNIBUS OBJECTION
TO PROOFS OF CLAIM (PROPERTY TAX CLAIMS)

NOW INTO COURT, though undersigned counsel, comes Tony Mancuso in his official capacity as Sheriff and Tax Collector for Calcasieu Parish, (hereinafter referred to as "Sheriff "), who, with respect, represents:

1.

Calcasieu Parish Sheriff's Office (hereinafter referred to as "CPSO") filed a proof of claim on 11/21/2018 in the amount of \$158,167.28 for 2018 property taxes owed by Sears Holdings Corporation. (Attached as Exhibit A, in globo)

2.

There have been three payments on these property taxes. Two payments equaling \$50,993.39 paid by Sears Holdings Corporation and one payment in the amount of \$74,260.48 paid by Prien Lake Mall (Simon Property Group). These payments were made after the claim filed by CPSO. As a result, the balance owed for taxes is \$32,913.41. (Attached as Exhibit B, in globo)

3.

When we were made aware of the discrepancy between our original claim and the balance owed, CPSO filed an amended proof of claim to reflect the new balance of \$32,913.41. (Attached as Exhibit C, in globo).



WHEREFORE, after considering the documents and representations herein, CPSO requests that the Objection to the claim filed by CPSO be denied and that the amended claim previously submitted be accepted, deemed proper and placed in line for payment through the office of the Trustee.

Respectfully submitted:

BY: 

Robert C. McCorquodale (#19965)
In House Counsel
Calcasieu Parish Sheriff's Department
1011 Lakeshore Dr., Suite 203
Lake Charles, LA 70601
Phone: 337-491-3622
Fax: 337-433-6326
Email: rmccorquodale@cpso.com

CERTIFICATE OF SERVICE

I hereby certify that on the 5th day of October, 2020, a copy of the foregoing document was filed electronically with the Clerk of Court using the CM/ECF system. Notice of this filing will be sent to all counsel of record by operation of the Court's electronic filing system.

/s/ Robert C. McCorquodale
ROBERT C. MCCORQUODALE

Fill in this information to identify the case:

Official Form 410

Proof of Claim

12/15

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such

as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?

CALCASIEU PARISH SHERIFF & TAX COLLECTOR

Name of the current creditor (the person or entity to be paid for this claim)

Other names the creditor used with the debtor



182353880002187

2. Has this claim been acquired from someone else?

☒ No

☐ Yes. From whom?

3. Where should notices and payments to the creditor be sent?

Where should notices to the creditor be sent?

Where should payments to the creditor be sent? (if different)

CALCASIEU PARISH SHERIFF & TAX COLLECTOR

Name

Name

P.O. BOX 1787

Number Street

Number Street

LAKE CHARLES LA 70602

City

State

ZIP Code

City

State

ZIP Code

Contact phone 337-491-3680

Contact phone

Contact email cperry@cpsa.com

Contact email

Uniform claim identifier for electronic payments in chapter 13 (if you use one):

4. Does this claim amend one already filed?

☐ No

☐ Yes. Claim number on court claims registry (if known)

Filed on

MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?

☐ No

☐ Yes. Who made the earlier filing?

Official Form 410

Proof of Claim

RECEIVED

NOV 21 2010

page 1

PRIME CLERK LLC



[] Date Stamped Copy Returned
[] No Self-Addressed Stamped Envelope
[] No Copy Provided

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6.	Do you have any number you use to identify the debtor?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: <u>00617598 13345432</u> <u>01345542 00465623</u>	
7.	How much is the claim?	<u>\$158,167.28</u>	Does this amount include interest or other charges? <input checked="" type="checkbox"/> No Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
8.	What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information. <u>2018 Taxes</u>	
9.	Is all or part of the claim secured?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. Nature of property: <input type="checkbox"/> Real estate. If the claim is secured by the debtor's principal residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i> . <input type="checkbox"/> Motor vehicle <input type="checkbox"/> Other. Describe: _____ Basis for perfection: _____ Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.) Value of property: \$ _____ Amount of the claim that is secured: \$ _____ Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.) Amount necessary to cure any default as of the date of the petition: \$ _____ Annual Interest Rate (when case was filed) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable	
10.	Is this claim based on a lease?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____	
11.	Is this claim subject to a right of setoff?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Identify the property: _____	

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

X Yes. Check all that apply:

- ☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).
- ☐ Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).
- ☐ Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).
- X Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).
- ☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).
- ☐ Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

Amount entitled to priority

\$ _____

\$ _____

\$ _____

\$158,167.28

\$ _____

* Amounts are subject to adjustment on 4/01/16 and every 3 years after that for cases begun on or after 11/14/2018.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

- ☒ I am the creditor.
- ☐ I am the creditor's attorney or authorized agent.
- ☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
- ☐ I am a guarantor, surety, endorser, or other co debtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 11/14/2018
MM / DD / YYYY

/s/ Carolyn R. Perry
Signature

Print the name of the person who is completing and signing this claim:

Name CAROLYN RACHEL PERRY
First name Middle name Last name

Title DEPUTY TAX COLLECTOR

Company CALCASIEU PARISH SHERIFF & TAX COLLECTOR
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address P O BOX 1787
Number Street
LAKE CHARLES LA 70602
City State ZIP Code

Contact phone 337-491-3680 Email cperry@cpsd.com

LAKE CHARLES

Property Tax Claim Form

ESTIMATED TAX NOTICE

FOR 12 MONTHS

TAX YEAR 2018

NAME: SEARS HOLDINGS CORPORATION, ET AL &

ADDRESS: 3333 BEVERLY RD

CITY, STATE, ZIP: HOFFMAN ESTATES ILL 60179

ASSESSMENT NUMBER: 00617598 13345432
01345542 00465623

TAXES BECOME DELINQUENT AFTER DECEMBER 31ST AND BEAR 1% INTEREST PER MONTH OR
ANY PART OF A MONTH THEREAFTER.

ESTIMATED ASSESSED VALUE

NO. OF LOTS	
LOT	
RES IMPS	
COMML LOTS	
COML IMPS	767,550
MOBILE HOME	
FOREST ACRES	
PERSONAL PROPERTY	851,710
TOTAL VALUE	1,619,260

ESTIMATED TAXES: \$158,167.28

2018 TAXES

TODAY'S DATE: 11/14/2018

PROPERTY DESCRIPTION: STORE & AUTO REPAIR & SERV STN @ 640 PRIEN LAKE RD W

COML IMPS ONLY LOC ON LAND OF SPG

PRIEN LLC (PARCEL 00388890)

INVENTORY, FURN & FIXT, COMP

HW/SOFTWARE; MCHY & EQUIP; LEASHOLD IMPS @ 640 PRIEN LAKE

CALCASIEU PARISH SHERIFF'S OFFICE
TONY MANCUSO, SHERIFF

Tax Collector Division
P. O. Box 1787
1011 Lakeshore Dr. Ste. 100
Lake Charles, Louisiana 70602

November 14, 2018

SEARS HOLDINGS CORPORATION ET AL
CLAIMS PROCESSING CENTER
C/O PRIME CLERK, LLC
830 THIRD AVE 9TH FL
NEW YORK NY 10022

To Whom It May Concern:

Enclosed are two copies of a proof claim for **SEARS HOLDINGS CORPORATION, ET AL** 2018 taxes. Please file this through your bankruptcy system. Please return our copy with a date when it was filed. There is a stamped self-addressed envelope for your convenience. Should you have any questions, please call me at 337-491-3688.

Sincerely,

Carolyn Perry
Deputy Tax Collector

CALCASIEU PARISH SHERIFF'S OFFICE

TAX COLLECTOR DIVISION

P. O. BOX 1787

LAKE CHARLES, LA 70602

SEARS HOLDINGS CORPORATION ET AL
CLAIMS PROCESSING CENTER
C/O PRIME CLERK, LLC
830 THIRD AVE 9TH FL
NEW YORK NY 10022

RECEIVED
NOV 21 2018
PRIME CLERK LLC

Calcasieu Parish Sheriff's Office
P O BOX 1787
LAKE CHARLES, LA 70602-1787

THIS IS YOUR RECEIPT FOR CALCASIEU PARISH TAXES
PLEASE KEEP FOR YOUR RECORDS
DEPUTY carolyn
BATCH#6225

<u>YEAR</u>	<u>PARCEL#</u>	<u>NOTICE#</u>	<u>TAX PAYER</u>	<u>TAX</u>	<u>INTEREST</u>	<u>COST</u>	<u>OTHER</u>	<u>TOTAL PAID</u>
2018	00617598	104007	SEARS ROEBUCK A	33,760.97	0.00	0.00	0.00	33,760.97

<u>DATE PAID</u>	<u>RECEIPT#</u>	<u>CHECK#</u>	<u>CHECK AMT</u>	<u>CASH AMT</u>	<u>CREDIT CARD AMT</u>	<u>TOTAL PAID</u>
12/31/2018	804074	140059504	33,760.97	0.00	0.00	33,760.97

CONVENIENCE FEE PAID 0.00

REF#

AUTH#

REMITTER NAME & ADDRESS:

SEARS DEBTOR IN POSSESSION
DALLAS SUPPORT CENTER #4643
P O BOX 864887
PLANO TX 75086

*** PROPERTY DESCRIPTION ***

PARCEL NUMBER: 00617598
640 PRIEN LAKE RD W
640 W PRIEN LAKE RD



* PLEASE RENDER STATEMENT EACH MONTH SHOWING ALL PAST DUE INVOICES AND CREDITS. STORE AND INVOICE NUMBER MUST BE SHOWN
* OPPOSITE EACH CHARGE. ADDRESS ALL CORRESPONDENCE CONCERNING REMITTANCES TO A/P AUDIT DEPARTMENT.

STORE NO.	DOCUMENT NUMBER	P.O. NUMBER / FICHE NO(*)	DOC. DATE	ENTRY CODE	DOCUMENT AMOUNT	DISCOUNT AMOUNT	DISCOUNT % CODE	DEPT NO.
1336	PT100068		12/21/18		33,760.97	.00		400
PARCEL # 00617598								

SEARS

DALLAS SUPPORT CENTER #4643

P.O. BOX 864887

PLANO, TX 75086



CALCASIEU PARISH TAX COLLECTOR

P.O. BOX 1450

LAKE CHARLES LA 70602

Calcasieu Parish Sheriff's Office
P O BOX 1787
LAKE CHARLES, LA 70602-1787

THIS IS YOUR RECEIPT FOR CALCASIEU PARISH TAXES
PLEASE KEEP FOR YOUR RECORDS

DEPUTY carolyn

BATCH#6225

<u>YEAR</u>	<u>PARCEL#</u>	<u>NOTICE#</u>	<u>TAX PAYER</u>	<u>TAX</u>	<u>INTEREST</u>	<u>COST</u>	<u>OTHER</u>	<u>TOTAL PAID</u>
2018	13345432	240799	SEARS HOMETOW	17,232.42	0.00	0.00	0.00	17,232.42

<u>DATE PAID</u>	<u>RECEIPT#</u>	<u>CHECK#</u>	<u>CHECK AMT</u>	<u>CASH AMT</u>	<u>CREDIT CARD AMT</u>	<u>TOTAL PAID</u>
12/31/2018	804079	140059505	17,232.42	0.00	0.00	17,232.42

CONVENIENCE FEE PAID 0.00

REF#

AUTH#

REMITTER NAME & ADDRESS:

SEARS DEBTOR IN POSSESSION
DALLAS SUPPORT CENTER #4643
P O BOX 864887
PLANO TX 75086

*** PROPERTY DESCRIPTION ***

PARCEL NUMBER: 13345432
3230 GERSTNER MEMORIAL DR
3230 GERSTNER MEMORIAL DR

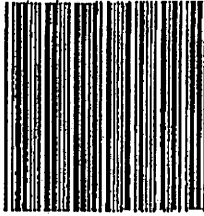
140059505 061112788:3359990986

SEARS

DALLAS SUPPORT CENTER #4643

P.O. BOX 864887

PLANO, TX 75086



CALCASIEU PARISH TAX COLLECTOR

P.O. BOX 1450

LAKE CHARLES LA 70602

Calcasieu Parish Sheriff's Office
P O BOX 1787
LAKE CHARLES, LA 70602-1787

THIS IS YOUR RECEIPT FOR CALCASIEU PARISH TAXES
PLEASE KEEP FOR YOUR RECORDS
DEPUTY carolyn
BATCH#6115

<u>YEAR</u>	<u>PARCEL#</u>	<u>NOTICE#</u>	<u>TAX PAYER</u>	<u>TAX</u>	<u>INTEREST</u>	<u>COST</u>	<u>OTHER</u>	<u>TOTAL PAID</u>
2018	01240587	104499	PRIEN LAKE MALL	8,042.86	0.00	0.00	0.00	8,042.86
2018	01345542	105271	SEARS	74,260.48	0.00	0.00	0.00	74,260.48
2018	00301930	156911	REINAUER, ANNE C	3,151.08	0.00	0.00	0.00	3,151.08
2018	00388904	161768	SIMON PROPERTY C	10,746.99	0.00	0.00	0.00	10,746.99
2018	00386626	163050	SIMON PROPERTY C	68,316.16	0.00	0.00	0.00	68,316.16
2018	00429104	167581	SIMON, MELVIN AN	106,894.24	0.00	0.00	0.00	106,894.24
2018	00429139	167584	SIMON, MELVIN AN	52,575.89	0.00	0.00	0.00	52,575.89
2018	00388890	209540	SPG PRIEN LLC	25,990.93	0.00	0.00	0.00	25,990.93
2018	00412880	210991	SPG PRIEN LLC	67,936.87	0.00	0.00	0.00	67,936.87
2018	00429120	8994	SIMON, MELVIN AN	1,064.25	0.00	0.00	0.00	1,064.25

<u>DATE PAID</u>	<u>RECEIPT#</u>	<u>CHECK#</u>	<u>CHECK AMT</u>	<u>CASH AMT</u>	<u>CREDIT CARD AMT</u>	<u>TOTAL PAID</u>
12/20/2018	793393	23182735	418,979.75	0.00	0.00	418,979.75

CONVENIENCE FEE PAID 0.00

REF#

AUTH#

REMITTER NAME & ADDRESS:

PRIEN LAKE MALL
SIMON PROPERTY GROUP LP
P O BOX 7033
INDIANAPOLIS IN 46207

*** PROPERTY DESCRIPTION ***

PARCEL NUMBER: 01345542

640 PRIEN LAKE RD W

@071008-0000-3200026 550000

@071008-0000-320X026W 550000

@071008-0000-320002803550000

-640 W PRIEN LAKE RD-

COML IMPS ONLY LOC ON LAND OF SPG PRIEN LLC (PARCEL 00388890) DES AS FOLL:

PARCEL 'C' DESC AS-

COM 30 FT N AND 30 FT W OF SE COR SE SW SEC 7.10.8, TH ALONG N/L PRIEN LAKE RD W 691 FT TO PT OF BEG, W 481.2 FT, N 200 FT, W 208.7 FT TO E/L CREOLE ST, N ALONG E/L CREOLE ST 217.4 FT, E 208.7 FT, N 208.7 FT, E 37.44 FT, S 29.10 FT, E 455 FT, S 162.2 FT, E 140 FT, S 260 FT, W 150 FT, S 175 FT TO PT OF BEG, AND A 30 FT STRIP

ADJACENT TO W LINE THEREOF BEING A PORTION OF ABANDONED CREOLE ST, LESS TRACT DESC AS:

COM 30 FT N AND 30 FT W OF SE COR SE SW SEC 7.10.8, TH ALONG N/L PRIEN LAKE RD W 899.29 FT TO PT OF BEG, W 269.32 FT, N 319.39 FT, N 13 DEGS E 61.74 FT, N 217.58 FT, E 303.46 FT, S 272.33 FT, W 50.81 FT, S 60.53 FT, E 4.76 FT, S 264.28 FT TO PT OF BEGINNING

IMPS/99-SEARS

PARCEL NUMBER: 01240587

496 PRIEN LAKE RD W

Listing

Calcasieu Parish - Tax Notice Inquiry

11/26/2018 9:19:24 AM

Tax Notice# 105271

Tax Year 2018

Taxpayer

SEARS

C/O SIMON PROPERTY GROUP LP

P O BOX ****

INDIANAPOLIS IN *****

#2318

RECEIVED

PROPERTY TAX

NOV 26 2018

Received

Scanned

OS Input

AM online
AM
AM

Taxes	Interest	Cost	Other	Paid	Balance
-------	----------	------	-------	------	---------

74,260.48	0.00	0.00	0.00		74,260.48
-----------	------	------	------	--	-----------

PREEN LAKE MAIL

SIMON PROPERTY GROUP, L.P.

PO BOX 703

INDIANAPOLIS IN 46207

(317) 636-1600

12/18/18

23182735

1 - AMOUNT: \$
\$***418,979.75

FOUR HUNDRED EIGHTEEN THOUSAND NINE HUNDRED SEVENTY NINE AND 75/100

Void After Six Months

PAY TO THE SHERIFF & TAX COLLECTOR OF LAKE CHARLES
ORDER OF TONY MANCUSO
PO BOX 1450
LAKE CHARLES LA 706021450

Authorized Signature _____

ASHLAND, OH

PNC

⑈ 23182735⑈ ⑈ 041203895⑈ ⑈ 4239706695⑈

THE ORIGINAL DOCUMENT HAS A TRUE WATERMARK. HOLD TO LIGHT TO SEE THE MARK WHEN CHECKING THE ENDORSEMENTS.

OUR NUMBER	DATE	INVOICE NO. OR OTHER DESCRIPTION	GROSS AMOUNT	PAYMENTS	DISCOUNT	NET AMOUNT
18000834	12/16/18	2018 RE TAXES 1 OF	418,979.75 418,979.75			418,979.75 418,979.75
<p>For Office Use Only: Payment Handling Code RE</p>						
<p>SIMON CAN PAY YOU FASTER IF YOU ACCEPT MASTERCARD. CONTACT US BANK AT 1-855-268-5386 FOR MORE INFORMATION.</p>						
PRIEN LAKE MALL						CO #: 02318

~~Stub 1 of 1~~

Fill in this information to identify the case (Select only one Debtor per claim form):

<input checked="" type="checkbox"/> Sears Holdings Corporation (18-23538)	<input type="checkbox"/> Kmart Corporation (18-23549)	<input type="checkbox"/> Sears, Roebuck de Puerto Rico, Inc. (18-23561)	<input type="checkbox"/> MyGofer LLC (18-23573)	<input type="checkbox"/> Kmart.com LLC (18-23585)
<input type="checkbox"/> Sears, Roebuck and Co. (18-23537)	<input type="checkbox"/> MaxServ, Inc. (18-23550)	<input type="checkbox"/> SYW Relay LLC (18-23562)	<input type="checkbox"/> Sears Brands Business Unit Corporation (18-23574)	<input type="checkbox"/> Sears Brands Management Corporation (18-23586)
<input type="checkbox"/> Kmart Holding Corporation (18-23539)	<input type="checkbox"/> Private Brands, Ltd. (18-23551)	<input type="checkbox"/> Wally Labs LLC (18-23563)	<input type="checkbox"/> Sears Holdings Publishing Company, LLC (18-23575)	<input type="checkbox"/> SHC Licensed Business LLC (18-23616)
<input type="checkbox"/> Kmart Operations LLC (18-23540)	<input type="checkbox"/> Sears Development Co. (18-23552)	<input type="checkbox"/> Big Beaver of Florida Development, LLC (18-23564)	<input type="checkbox"/> Kmart of Michigan, Inc. (18-23576)	<input type="checkbox"/> SHC Promotions LLC (18-23630)
<input type="checkbox"/> Sears Operations LLC (18-23541)	<input type="checkbox"/> Sears Holdings Management Corporation (18-23553)	<input type="checkbox"/> California Builder Appliances, Inc. (18-23565)	<input type="checkbox"/> SHC Desert Springs, LLC (18-23577)	<input type="checkbox"/> SRe Holding Corporation (19-22031)
<input type="checkbox"/> ServiceLive, Inc. (18-23542)	<input type="checkbox"/> Sears Home & Business Franchises, Inc. (18-23554)	<input type="checkbox"/> Florida Builder Appliances, Inc. (18-23566)	<input type="checkbox"/> SOE, Inc. (18-23578)	
<input type="checkbox"/> A&E Factory Service, LLC (18-23543)	<input type="checkbox"/> Sears Home Improvement Products, Inc. (18-23555)	<input type="checkbox"/> KBL Holding Inc. (18-23567)	<input type="checkbox"/> StarWest, LLC (18-23579)	
<input type="checkbox"/> A&E Home Delivery, LLC (18-23544)	<input type="checkbox"/> Sears Insurance Services, L.L.C. (18-23556)	<input type="checkbox"/> KLC, Inc. (18-23568)	<input type="checkbox"/> STI Merchandising, Inc. (18-23580)	
<input type="checkbox"/> A&E Lawn & Garden, LLC (18-23545)	<input type="checkbox"/> Sears Procurement Services, Inc. (18-23557)	<input type="checkbox"/> Sears Protection Company (Florida), L.L.C. (18-23569)	<input type="checkbox"/> Troy Coolidge No. 13, LLC (18-23581)	
<input type="checkbox"/> A&E Signature Service, LLC (18-23546)	<input type="checkbox"/> Sears Protection Company (18-23558)	<input type="checkbox"/> Kmart of Washington LLC (18-23570)	<input type="checkbox"/> BlueLight.com, Inc. (18-23582)	
<input type="checkbox"/> FBA Holdings Inc. (18-23547)	<input type="checkbox"/> Sears Protection Company (PR) Inc. (18-23559)	<input type="checkbox"/> Kmart Stores of Illinois LLC (18-23571)	<input type="checkbox"/> Sears Brands, L.L.C. (18-23583)	
<input type="checkbox"/> Innovel Solutions, Inc. (18-23548)	<input type="checkbox"/> Sears Roebuck Acceptance Corp. (18-23560)	<input type="checkbox"/> Kmart Stores of Texas LLC (18-23572)	<input type="checkbox"/> Sears Buying Services, Inc. (18-23584)	

Proof of Claim

04/16

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense, other than a claim entitled to administrative priority pursuant to 11 U.S.C. § 503(b)(9). Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	Calcasieu Parish Sheriff & Tax Collector Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom?	
3. Where should notices and payments to the creditor be sent?	Where should notices to the creditor be sent? Attn: Carolyn Perry P O Box 1787 Lake Charles LA 70602	Where should payments to the creditor be sent? (if different)
	Contact phone 337-491-3688 Contact email cpermy@cpso.com	Contact phone Contact email
4. Does this claim amend one already filed?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Claim number on court claims registry (if known) 5390 Filed on 11/21/2018 MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing?	



Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor? ☒ No
☐ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: _____

7. How much is the claim? \$ 32,913.41 Does this amount include interest or other charges?
☒ No
☐ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A): _____

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or creditcard.
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).
Limit disclosing information that is entitled to privacy, such as health care information.

00465623 - Inventory, Furn & Fixt, Electronics, etc @ 4070 Ryan St. Lake Charles, LA

9. Is all or part of the claim secured? ☒ No
☐ Yes. The claim is secured by a lien on property.
Nature of property:
☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
☐ Motor vehicle
☐ Other. Describe: _____

Basis for perfection: _____
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

Value of property: \$ _____

Amount of the claim that is secured: \$ _____

Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)

Amount necessary to cure any default as of the date of the petition: \$ _____

Annual Interest Rate (when case was filed) _____ %

☐ Fixed
☐ Variable

10. Is this claim based on a lease? ☒ No
☐ Yes. Amount necessary to cure any default as of the date of the petition. \$ _____

11. Is this claim subject to a right of setoff? ☒ No
☐ Yes. Identify the property: _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

☐ No

☒ Yes. Check one:

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

\$ _____

☐ Up to \$2,850* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ _____

☐ Wages, salaries, or commissions (up to \$12,850*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ _____

☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ 32,913.41

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ _____

☐ Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

\$ _____

* Amounts are subject to adjustment on 4/01/19 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim entitled to administrative priority pursuant to 11 U.S.C. § 503(b)(9)?

☒ No

☐ Yes. Indicate the amount of your claim arising from the value of any goods received by the Debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.

\$ _____

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Signature: Carolyn Perry
Carolyn Perry (Sep 30, 2020 12:58 CDT)

Email: cperry@cpsso.com

Signature

Print the name of the person who is completing and signing this claim:

Name of the person who is completing and signing this claim:

Name

Carolyn Rachel Perry

First name

Middle name

Last name

Title

Deputy Tax Collector

Company

Calcasieu Parish Sheriff & Tax Collector

Identify the corporate servicer as the company if the authorized agent is a servicer.

Address

P O Box 1787

Number

Street

Lake Charles

LA

70602

City

State

ZIP Code

Contact phone

337-491-3688

Email

cperry@cpsso.com

Attach Supporting Documentation (limited to a single PDF attachment that is less than 5 megabytes in size and under 100 pages):

☒ I have supporting documentation.
(attach below)

☐ I do not have supporting documentation.



Attachment

PLEASE REVIEW YOUR PROOF OF CLAIM AND SUPPORTING DOCUMENTS AND REDACT ACCORDINGLY PRIOR TO UPLOADING THEM. PROOFS OF CLAIM AND ATTACHMENTS ARE PUBLIC DOCUMENTS THAT WILL BE AVAILABLE FOR ANYONE TO VIEW ONLINE.

IMPORTANT NOTE REGARDING REDACTING YOUR PROOF OF CLAIM AND SUPPORTING DOCUMENTATION When you submit a proof of claim and any supporting documentation you must show only the last four digits of any social-security, individual's tax-identification, or financial-account number, only the initials of a minor's name, and only the year of any person's date of birth. If the claim is based on the delivery of health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information.

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. The responsibility for redacting personal data identifiers (as defined in Federal Rule of Bankruptcy Procedure 9037) rests solely with the party submitting the documentation and their counsel. Prime Clerk and the Clerk of the Court will not review any document for redaction or compliance with this Rule and you hereby release and agree to hold harmless Prime Clerk and the Clerk of the Court from the disclosure of any personal data identifiers included in your submission. In the event Prime Clerk or the Clerk of the Court discover that personal identifier data or information concerning a minor individual has been included in a pleading, Prime Clerk and the Clerk of the Court are authorized, in their sole discretion, to redact all such information from the text of the filing and make an entry indicating the correction.

Modified Form 410

Instructions for Proof of Claim

United States Bankruptcy Court

12/15

These instructions and definitions generally explain the law. In certain circumstances, such as bankruptcy cases that debtors do not file voluntarily, exceptions to these general rules may apply. You should consider obtaining the advice of an attorney, especially if you are unfamiliar with the bankruptcy process and privacy regulations.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157 and 3571.

How to fill out this form

- Fill in all of the information about the claim as of the date the case was filed.
- Fill in the caption at the top of the form.
- If the claim has been acquired from someone else, then state the identity of the last party who owned the claim or was the holder of the claim and who transferred it to you before the initial claim was filed.
- Attach any supporting documents to this form.
Attach redacted copies of any documents that show that the debt exists, a lien secures the debt, or both. (See the definition of *redaction* on the next page.)
Also attach redacted copies of any documents that show perfection of any security interest or any assignments or transfers of the debt. In addition to the documents, a summary may be added. Federal Rule of Bankruptcy Procedure (called "Bankruptcy Rule") 3001(c) and (d).
- Do not attach original documents because attachments may be destroyed after scanning.
- If the claim is based on delivering health care goods or services, do not disclose confidential health care information. Leave out or redact confidential information both in the claim and in the attached documents.

- A *Proof of Claim* form and any attached documents must show only the last 4 digits of any social security number, individual's tax identification number, or financial account number, and only the year of any person's date of birth. See Bankruptcy Rule 9037.
- For a minor child, fill in only the child's initials and the full name and address of the child's parent or guardian. For example, write *A.B., a minor child (John Doe, parent, 123 Main St., City, State)*. See Bankruptcy Rule 9037.

Confirmation that the claim has been filed

To receive confirmation that the claim has been filed, either enclose a stamped self-addressed envelope and a copy of this form. You may view a list of filed claims in this case by visiting the Claims and Noticing Agent's website at <http://restructuring.primeclerk.com/sears>.

Understand the terms used in this form

Administrative expense: Generally, an expense that arises after a bankruptcy case is filed in connection with operating, liquidating, or distributing the bankruptcy estate. 11 U.S.C. § 503.

Claim: A creditor's right to receive payment for a debt that the debtor owed on the date the debtor filed for bankruptcy. 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Claim Pursuant to 11 U.S.C. §503(b)(9): A claim arising from the value of any goods received by the Debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of the Debtor's business. Attach documentation supporting such claim.

Creditor: A person, corporation, or other entity to whom a debtor owes a debt that was incurred on or before the date the debtor filed for bankruptcy. 11 U.S.C. §101 (10).

Debtor: A person, corporation, or other entity who is in bankruptcy. Use the debtor's name and case number as shown in the bankruptcy notice you received. 11 U.S.C. § 101 (13).

Evidence of perfection: Evidence of perfection of a security interest may include documents showing that a security interest has been filed or recorded, such as a mortgage, lien, certificate of title, or financing statement.

Information that is entitled to privacy: A *Proof of Claim* form and any attached documents must show only the last 4 digits of any social security number, an individual's tax identification number, or a financial account number, only the initials of a minor's name, and only the year of any person's date of birth. If a claim is based on delivering health care goods or services, limit the disclosure of the goods or services to avoid embarrassment or disclosure of confidential health care information. You may later be required to give more information if the trustee or someone else in interest objects to the claim.

Priority claim: A claim within a category of unsecured claims that is entitled to priority under 11 U.S.C. §507(a). These claims are paid from the available money or property in a bankruptcy case before other unsecured claims are paid. Common priority unsecured claims include alimony, child support, taxes, and certain unpaid wages.

Proof of claim: A form that shows the amount of debt the debtor owed to a creditor on the date of the bankruptcy filing. The form must be filed in the district where the case is pending.

Redaction of information: Masking, editing out, or deleting certain information to protect privacy. Filers must redact or leave out information entitled to privacy on the *Proof of Claim* form and any attached documents.

Secured claim under 11 U.S.C. §506(a): A claim backed by a lien on particular property of the debtor. A claim is secured to the extent that a creditor has the right to be paid from the property before other creditors are paid. The amount of a secured claim usually cannot be more than the value of the particular property on which the creditor has a lien. Any amount owed to a creditor that is more than the value of the property normally may be an unsecured claim. But exceptions exist; for example, see 11 U.S.C. § 1322(b) and the final sentence of 1325(a).

Examples of liens on property include a mortgage on real estate or a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment may be a lien.

Setoff: Occurs when a creditor pays itself with money belonging to the debtor that it is holding, or by canceling a debt it owes to the debtor.

Unsecured claim: A claim that does not meet the requirements of a secured claim. A claim may be unsecured in part to the extent that the amount of the claim is more than the value of the property on which a creditor has a lien.

Offers to purchase a claim

Certain entities purchase claims for an amount that is less than the face value of the claims. These entities may contact creditors offering to purchase their claims. Some written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court, the bankruptcy trustee, or the debtor. A creditor has no obligation to sell its claim. However, if a creditor decides to sell its claim, any transfer of that claim is subject to Bankruptcy Rule 3001(e), any provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.) that apply, and any orders of the bankruptcy court that apply.

Please send completed Proof(s) of Claim to:

Sears Holdings Corporation Claims Processing Center
c/o Prime Clerk LLC
850 3rd Avenue, Suite 412
Brooklyn, NY 11232

Do not file these instructions with your form

Property Tax Claim Form

TAX NOTICE

FOR 12 MONTHS

TAX YEAR 2018

NAME: SEARS HOLDINGS CORPORATION, ET AL &

ADDRESS: 130 WEST 42ND ST 17TH FLOOR

CITY, STATE, ZIP: NEW YORK, NY 10120

ASSESSMENT NUMBER: 00465623

TAXES BECOME DELINQUENT AFTER DECEMBER 31ST AND BEAR 1% INTEREST PER MONTH OR ANY PART OF A MONTH THEREAFTER.

ESTIMATED ASSESSED VALUE

NO. OF LOTS

LOT

AG LAND

RES IMPS

COMML LOTS

COML IMPS

MOBILE HOME

FOREST ACRES

PERSONAL PROPERTY 340,190

TOTAL VALUE 340,190

ESTIMATED TAXES: \$32,913.41

2018 TAXES

TODAY'S DATE: 9/30/2020

PROPERTY DESCRIPTION: "-KMART - 4070 RYAN ST- "INVENTORY, FURN & FIXT, ELECTRONICS" "COMP HW/SOFTWARE, MCHY & EQUIP" "LEASEHOLD IMPS"

09/29/2020

DUPLICATE TAX NOTICE TAX YEAR 2018

Calcasieu Parish Sheriff & Tax Collector
P O Box 1787
Lake Charles, LA 70602-1787

K-MART CORPORATION #4128
TAX DEPT B2-110A
3333 BEVERLY RD
HOFFMAN ESTATES, IL 60179-0000
TAX NOTICE#103638

TAX NOTICE #: 103638

TAXES BECOME DELINQUENT AFTER DECEMBER 31, 2019 AND BEAR 1.00% INTEREST PER MONTH OR ANY
PART OF A MONTH THEREAFTER AND ALL COSTS. YOU MAY PAY YOUR TAXES ONLINE @WWW.CPSO.COM.
THERE IS A 4% NOMINAL FEE TO USE THIS FEATURE

FIGURE COMPUTED THROUGH 10/30/20.

TAX BODY	MILLAGE	AMOUNT DUE
003 PARTXMT(3L4S4W6D7V)	2.09	711.00
004 CONSTSCHOOL MT(ALL)	5.13	1,745.18
005 SPECIAL SCHOOL (ALL)	12.10	4,116.30
008 ROAD MAINT MT (ALL)	3.88	1,319.94
009 CAL-LC HEALTH MT(ALL)	2.37	806.25
010 JUV DET MT (ALL)	3.33	1,132.83
012 MOSQ CONT MT(ALL)	2.30	782.43
013 ASSESSOR MT (ALL)	1.27	432.05
017 CRIMINAL JUST MT(ALL)	3.02	1,027.38
019 SCHOOL #34 (*3,*3L)	3.80	1,292.73
035 GRAV 4 MT (3,3L)	5.79	1,969.70
042 LIBRARY MT (ALL)	5.51	1,874.44
045 AIRPORT MT (3,3L,*4)	0.60	204.12
047 LCHT(*13,3L*4*4S4W*6)	2.53	860.68
062 LAW ENF #1 MT(ALL)	5.23	1,779.20
067 COLISEUM MT (ALL)	1.43	486.47
086 CHENLT AUTH MT(ALL)	5.45	1,854.04
087 CRTHSE JAIL MT(ALL)	3.12	1,061.39
090 LAW ENF #2 MT(ALL)	4.62	1,571.68
101 L.C. CITY TAXES EXC	15.23	5,181.10
072 REC DIST#1 WD3 (3,3L)	7.95	2,704.50
MILLAGE TOTAL	96.75	
TOTALS		<u>32,913.41</u>
INTEREST		6,911.82
TOTAL AMOUNT DUE		<u>39,825.23</u>

ARCEL NUMBER: 00465623
ARCEL TYPE: PERSONAL PROPERTY

CLASS	VALUE	HOMESTEAD	UNITS/ACREAGE
017 INVENTORY	321,510	0	1.00
018 FURN & FIXT	8,910	0	1.00
051 ELECTRONICS	1,770	0	1.00
050 COMP HW/SOFTWARE	5,000	0	1.00
019 MCHY & EQUIP	1,460	0	1.00
057 LEASEHOLD IMPS	1,540	0	1.00

TOTAL VALUE	340,190
HOMESTEAD	0
LTC VALUE CHANGE	0
LTC HOMESTEAD CHANGE	0
TAXABLE	340,190

4070 RYAN ST

==PROPERTY DESCRIPTION==

4070 RYAN ST
